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value. Will the Government kindly issue instructions to all municipalities to see that they do not enhance the tax at each quinquennial revision if they are not able to provide additional amenities to the people? "

THE HON. SRI S. S. RAMASWAMI PADAYATCHI :—" Sir, property assessments are made according to the rules prescribed for the purpose."

[*Note.*—**An asterisk (*) at the commencement of a speech indicates revision by the Member.**]

II.—DELAY IN PLACING PAPER ON THE TABLE OF THE HOUSE.

* SRI T. PURUSHOTHAM :—" Mr. Chairman, Sir, with your leave, I beg to call the attention of the Hon. the Minister for Transport to a matter of urgent public importance, viz., the intolerable situation that has arisen in the working of the Central Road Traffic Board. Sir, it is greatly to be regretted that an amendment which was issued in G.O. No. 4263, Home, dated the 7th November 1951, was placed on the table of the House on 17th March 1955 with reference to sub-section (3) of section 133 of the Madras Motor Vehicles Act (Central Act IV of 1939). This section requiries that all rules framed under the Act should be placed before both Houses of Legislature as soon as possible after they are made. I am afraid it is a breach of privilege of this House that the Government Order is placed on the table of this House after a lapse of nearly four years. I do not know whether the Government Order has been placed on the table of the other House. The amendment provides that if within fifteen minutes after the time scheduled for the commencement of a meeting of the Central Road Traffic Board, no member turns up, the Chairman may proceed to conduct the meeting without the prescribed quirum. I may point out that quite a lot of dissatisfaction is being felt by the Chairmen of the several transport authorities as also by the concerned operators at the way in which the Central Road Traffic Board is proceeding with its meeting without a quorum. Invariably at least in a majority of cases, when the other members do not attend the meeting—this is so because there are no non-official members and all members are officials—the Chairman is functioning as a one-man Board. That is not fair. I wish to point out that the delay in placing the Government Order on the table of the House has resulted this sort of thing to go on unclcked. I, therefore, call the attention of the Government to this matter for the immediate redress of this intolerable situation in the working of the Central Road Traffic Board." 3-20 p.m.

THE HON. SRI B. PARAMESWARAN :—" I am sorry that the hon. Member strayed away from the subject proper. Strictly speaking, he should have stopped with the reference to the delay in placing the Government Order on the table of the House. I do not know why he took the trouble of bringing to the notice of the Government that the Chairman of the Central Road Traffic

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Board alone functions. However, Sir, it is not so. The Chairman proceeds with the meeting only after waiting for fifteen minutes for the arrival of other members. Only if they do not attend, he is empowered to carry on singly. I do not also want to go into that matter here. The matter is not one of urgent public importance as interpreted by the hon. Member under **rule 41** of the Council Rules. Then, Sir, the matter is *sub judice* and I think there will be no more reference to it or a detailed statement on it."

### III.—GOVERNMENT BILLS.

#### (1) THE MADRAS PLANTATIONS AGRICULTURAL INCOME-TAX BILL, 1954 (L.A. BILL NO. 30 OF 1954)—*cont.*

*Clause* 43.

MR. CHAIRMAN :—" Motion moved—

' That clause 43 do stand part of the Bill.' "

DR. V. K. JOHN :—" Sir, I want that a new clause should be added after clause 43. I move—

' Add *the following as clause 43-A* :—

" 43-*A*. *Where any dividend has been paid to a shareholder of a company which is assessed to income-tax under this Act, such person shall be deemed in respect of such dividend to have paid income-tax at the rate applicable to the total income of the company in the financial year in which the dividend has been paid and shall be entitled to a refund of the tax paid in accordance with the principles followed in the Indian Income-tax Act.*" '

This is a very important provision which ought to have been incorporated in the Bill. In section 48 of the Indian Income-tax Act, you will find a similar provision. That is :

' If any individual, Hindu undivided family, company, local authority, firm or other association of persons, or any partner of a firm or member of an association individually satisfies the Income-tax Officer or other authority appointed by the Central Government in this behalf that the amount of tax paid by him or on his behalf or treated as paid on his behalf for any year exceeds the amount with which he is properly chargeable under this Act for that year, he shall be entitled to a refund of any such excess.'

Section 49-B provides that payment of income-tax by the company should be deemed as payment of tax by the share-holders. Now, Sir, the idea is that a share-holder who has not got any income which is assessable to tax should be enabled to get the tax paid by the company on his behalf back. The principle is simple. If four persons put their capital together and start a business, the income-tax authorities cannot collect the income-tax on the total income derived therefrom but can collect the tax only on the shares taken by the partners. So also, if a large number of persons join and put their money in a company incorporated under the Indian Companies Act or under any other Act, the